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*Attorneys for Alleged Debtor*

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

MANOLO BLAHNIK USA, LTD.,

Alleged Debtor.

Case No. 20-11102-mg

Chapter 7

**DECLARATION OF DENNY RODRIGUEZ IN SUPPORT OF ALLEGED DEBTOR'S  
MOTION FOR REARGUMENT OF ITS MOTION TO DISMISS**

I, Denny Rodriguez, declare under penalty of perjury, that the following is true and correct:

1. I am the Comptroller at Manolo Blahnik USA, Ltd. (“**MBUSA**”) and have held this position since March 2017. I am familiar with the issues in this case based on my personal involvement in the matter and my review of the information and documents kept in the regular course of business at MBUSA.

2. I have reviewed the Court’s written memorandum of opinion (the “**Opinion**”) issued on August 18, 2020, denying the Motion to Dismiss.

3. In its opinion, the Court incorrectly stated that MBUSA only disputed one invoice—the December 2019 Creditor Invoice—and that the November 2019 Creditor Invoice was paid for in full by Neiman Marcus. Specifically, the Court stated: “Petitioning Creditor sent the Alleged Debtor invoices in November 2019 relating to its manufacture of Manolo Blahnik branded shoes to fulfil the First Neiman Marcus Purchase Order.” (Opinion, page 6-7.) The Opinion also

states that “Petitioning Creditor sent the Alleged Debtor invoices in December 2019 relating to its manufacture of Manolo Blahnik shoes to fulfil the Second Neiman Marcus Purchase Order.”

(Opinion, page 7.) These statements are incorrect.

4. The amount of the purchase order issued on November 3, 2019 to Neiman Marcus (the “**First Purchase Order**”) was for \$721,893.00 which is far greater than the €546,386.00/\$601,447.60 that the Court used to correlate the First Purchase Order the with the November 2019 Creditor Invoice.

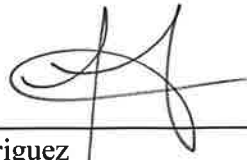
5. There was also significant crossover between the second purchase order issued to Neiman Marcus which remains unpaid due to Affiliate’s interference (the “**Unpaid PO**”), and *both* the November 2019 Creditor Invoice, and the December 2019 Creditor Invoice (the “**Creditor Invoices**”).

6. For instance, portions of two shipments contained in the November 2019 Creditor Invoice, numbers 1480 and 1367, relate to the Unpaid PO. In other words, the merchandise contained in those shipments on the November 2019 Creditor Invoice, is *also* contained in the Unpaid PO.

7. MBUSA therefore is disputing both the November 2019 and December 2019 Creditor Invoices because the interference relates to merchandise contained in both Creditor Invoices.

*[Remainder of page intentionally left blank.]*

Dated: September 1, 2020  
New York, New York

By:   
Denny Rodriguez  
Manolo Blahnik USA, Ltd.